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April 24, 2007

United States Bankruptcy Court
Southern District of New York
Attn: Court Clerk
One Bowling Green
New York, New York 10004-1408

Re: *In re: Delphi Corporation, et al.*
Chapter 11 Case No. 05-44481-RDD

Dear Clerk:

Enclosed find an original and two (2) copies of a *Notice of Transfer of Claim Pursuant to FRBP Rule 2001(e)(2)* (the "Notice") with respect to the above-captioned matter. Please file the original and return time stamped copies of the Notice in the self-addressed stamped envelope provided herewith.

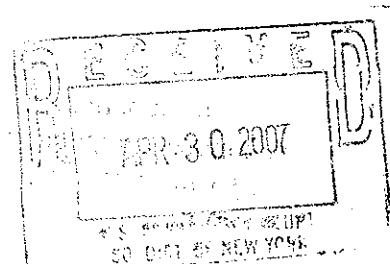
Thank your for your assistance in this matter.

Very truly yours,

CARSON FISCHER, P.L.C.

Christopher A. Grosman

:nmj
enclosures



*original
for filing*

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re:) Chapter 11
) Case No 05-44481-RDD
DELPHI CORPORATION, *et al.*,)
)
Debtors.) *Jointly Administered*
----- X

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)**

TO: **1599963 Ontario Limited**
Dean Topolinski
15 Stockdale Crescent
Richmond Hill, ON L4C 3T1

("Transferor")

Goldman Rosen LLP
Steven Goldman
390 Bay Street, 30th Floor
Box 3030
Toronto, ON M5H 2Y2

Notice Party for Transferor

PLEASE TAKE NOTICE of the transfer of \$349,924.38 CDN of your claim represented by Proof of Claim No. 4769, a copy of the first page of which is attached hereto, together with all applicable interest, fees and expenses related thereto (the "Transferred Claim") to:

2088343 Ontario Limited ("Transferee")
2125 Wycroft Road
Oakville, ON L6L 5L7

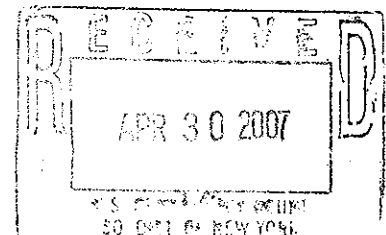
No action is required if you do not object to the transfer of the Transferred Claim to the Transferee as described above. **IF YOU OBJECT TO THE TRANSFER OF THE TRANSFERRED CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:**

Mailing Address:

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claim Docketing Center
Bowling Green Station, PO Box 5058
New York, NY 10274-5058

Physical Address:

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004



**PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT
THE FOLLOWING ADDRESS:**

2088343 Ontario Limited
2125 Wyecroft Road
Oakville, ON L6L 5L7

WITH A COPY TO:

Carson Fischer, P.L.C.
4111 Andover Road
West - Second Floor
Bloomfield Hills, Michigan 48302
Attention: Robert A. Weisberg
Telephone: (248) 644-4840
Facsimile: (248) 644-1832
E-mail: RWeisberg@CarsonFischer.com

If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS
NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED FOR THE
TRANSFEROR ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN
THESE PROCEEDINGS.**

April 8th, 2007

2088343 ONTARIO LIMITED

By:



Name: BUTCH CARTER

Title: PRESIDENT & CEO

EVIDENCE OF TRANSFER IS ATTACHED HERETO